

**Exhibit C**

List of 16 Largest Unsecured Creditors (Excluding Insiders)

Pursuant to Local Rule 1007-2(a)(4), to the best of the Debtors' knowledge and belief, the following table sets forth the information of each of the holders of the Debtors 16 largest unsecured claims, excluding claims of insiders.

Listed claim values reflect the outstanding principal value on June 10, 2025.

	<b>Debtor entity</b>	<b>Name of creditor and complete mailing address</b>	<b>Name, telephone number, and email address of creditor contact</b>	<b>Nature of the claim</b>	<b>Indication if claim is contingent, unliquidated, or disputed</b>	<b>Amount of unsecured claim</b>
1	Virginia Park 1, LLC	American Express P.O. Box 409050, Fort Lauderdale, FL 33340-9050	Phone: 1-800-492-3344	Various Expenses		\$49,581.33
2	Virginia Park 1, LLC	TD Bank Loan P.O. Box 566 Lewiston, ME 04243	Phone: 1-800-738-5635	Loan for Construction		\$19,995.28
3	Virginia Park 2, LLC	American Express P.O. Box 409050, Fort Lauderdale, FL 33340-9050	Phone: 1-800-492-3344	Miscellaneous Expenses		\$3,546.83
4	Virginia Park 2, LLC	Department of Appeals and Hearings 2 Woodward Ave, Suite 1004, Detroit MI 48226	Email: DTSC@detroitmi.gov Phone: 313-224-0098	Fine	Disputed	\$1,064
5	Virginia Park 2, LLC	Jared Anthony Electric Inc. 43638 Cherrywood Lane, Canton, MI 48188	Email: jaesolutions@yahoo.com Phone: 313-585-4262	Electric Contracting		\$33,860
6	Virginia Park 2, LLC	Republic Services PO Box 677156 Dallas, TX 75267-7156	Email: arcentercle@republicservices.com Phone: 216-416-7965	Waste Services		\$1,498.44
7	Virginia Park 2, LLC	Sklut Plumbing Inc. 1515 East Eight Mile, Hazel Park, MI 48030	Joe Sklut Email: joeskut@gmail.com Phone: 248-547-3340	Plumbing		\$7,050
8	Virginia Park 2, LLC	Wayne County Treasurer PO Box 33555 Detroit, MI 48232-5555	Email: taxinfo@waynecounty.com Phone: 313-224-5990	Taxes	Disputed	\$96,560.63

9	Herman Kiefer Development, LLC	Ackerman & Ackerman, P.C. 988 S. Adams Rd., Ste. 207, Birmingham, MI 48009	Email: MattM@ackerman-ackerman.com Phone: 248-877-7211	Legal Fees		\$4450
10	Herman Kiefer Development, LLC	American Express P.O. Box 409050 Fort Lauderdale, FL 33340-9050	Phone: 1-800-492-3344	Miscellaneous Expenses		\$13,079.83
11	Herman Kiefer Development, LLC	Board of Water Commissioners PO Box 554899, Detroit, MI 48255-4899	Email: mydwsd@detroitmi.gov	Water and Sewer Costs	Unliquidated Disputed	\$812,645.30
12	Herman Kiefer Development, LLC	Treasurer, City of Detroit 2 Woodward Ave, 4th fl, Suite 402, Detroit, MI 48226	Email: pm@detroitmi.gov Phone: 313-628-2451	Fines		\$1,300
13	Herman Kiefer Development, LLC	City of Detroit Treasurer PO Box 773190, Detroit, MI 48277-3190	Email: rcinfo@detroitmi.gov Phone: 313-224-3560	Permit	Disputed	\$471
14	Herman Kiefer Development, LLC	Department of Appeals, 2 Woodward Ave, Suite 1004, Detroit, MI 48226	Email: DTSC@detroitmi.gov Phone: 313-224-0098	Fines	Disputed	\$280
15	Herman Kiefer Development, LLC	DTE Energy PO Box 740786, Cincinnati, OH 45274	Giovanni Calandrino Email: giovanni.calandrino@dteenergy.com Phone: 800-477-4747	Electricity Costs		\$16,876.96
16	Herman Kiefer Development, LLC	Adler & Stachenfeld LLP 555 Madison Ave, 6th fl, New York, NY 10022	Email: invoices@adstach.com Phone: 212-672-3768	Legal Fees		\$382,984.16
17	Herman Kiefer Development, LLC	First Insurance Funding PO Box 7000 Carol Stream, IL 60197-7000	Email: firstinsite@firstinsurancefunding.com Phone: 800-837-3707	Insurance		\$1,714.77
18	Herman Kiefer Development, LLC	H & P Protective Services, Inc. 29829 Greenfield Rd, Southfield, MI 48076	Email: accounting@hpproserv.com Phone: 248-443-7000	Security		\$32,063.40
19	Herman Kiefer Development, LLC	Jared Anthony Electric Inc. 43638 Cherrywood Lane, Canton, MI 48188	Email: jaesolutions@yahoo.com Phone: 313-585-4262	Electrician Services		\$15,357.16
20	Herman Kiefer Development, LLC	Wayne County Treasurer PO Box 33555, Detroit, MI 48232-5555	Email: taxinfo@waynecounty.com Phone: 313-224-5990	Taxes		\$1,111,371.33
21	Herman Kiefer Development, LLC	Williams Williams Rattner & Plunkett, PC, 380 N. Old Woodward Ave., Ste. 300, Birmingham, MI 48009	Jason Long Email: jlong@wwrplaw.com Phone: 248-642-0333	Legal Fees		\$6,975